



# MISSOURI **WORKS**

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## **Report to the General Assembly**

Fiscal Year 2024

July 1, 2023 - March 31, 2024



Missouri Department of  
**Economic Development**

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# MISSOURI WORKS

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## Expanding Business and Creating Jobs

The Missouri Works Program was created to facilitate the creation and retention of high quality jobs by targeted business projects. It went into effect on August 28, 2013. The Program includes nine categories: Zone, Rural, Statewide, Mega 120, Mega 140, Retention Works, Deal Closing Fund, Retention Works-Auto Manufacturing, and Qualified Military Projects. The benefits may include the retaining of state withholding taxes and/or state tax credits. There are both “statutory” and “discretionary” components to the program (see: [Missouri Works Summary](#)).

Missouri Works is a “performance-based” incentive, such that the benefits are not provided until the actual new or retained payroll is documented at the end of each year of the company’s benefit period. In addition, each company that participates in the program must execute an agreement with Missouri Department of Economic Development (DED) to ensure compliance, record keeping, and minimum job creation/retention, and in certain instances, minimum new capital investment.

Pursuant to section 620.2020.15. RSMo, DED is required to report on the following each quarter to the General Assembly:

1. A list of all approved and disapproved applicants for each tax credit (see: [Missouri Works Report for Legislators Total Authorized](#));
2. A list of the aggregate amount of new or retained jobs that are directly attributable to the tax credits authorized (see: [Missouri Works Report for Legislators Total Authorized](#));
3. A statement of the aggregate amount of new capital investment directly attributable to the tax credits authorized (see: [Missouri Works Report for Legislators Total Authorized](#));
4. Documentation of the estimated net state fiscal benefit for each authorized project and, to the extent available, the actual benefit realized upon completion of such project or activity. The Net General Revenue Benefit Ratio is reported as the ratio for the project as a whole, with all incentives included (see: [Missouri Works Report for Legislators Total Authorized](#) and [Missouri Works Report for Legislators Total Closed](#)); and
5. The Department’s response time for each request for a proposed benefit award under this program (see: [Proposal Assignment Tracking](#)).

# Missouri Works Summary July 1, 2023-March 31, 2024

Program Type	Minimum Job Number	Minimum Investment	Minimum Average Wage	Benefit Type	Statutory Benefit Calculation	Discretionary Benefit Calculation	Other notes
Zone Works	2	\$100,000 within 2 years of approval	80% of County Average Wage	Statutory	Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for existing MO business).	None	Project Facility must be located in an Enhanced Enterprise Zone.
Rural Works	2	\$100,000 within 2 years of approval	90% of County Average Wage	Statutory	Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for an existing MO business).	None	Project facility must be in a “rural” county, which excludes Cape Girardeau, Cass, Christian, Cole, Franklin, Jasper, Jefferson and Platte Counties.
Statewide Works	10	None	90% of County Average Wage	Statutory & Discretionary Components	Retain 100% of state withholding tax of the new jobs for 5 years (or 6 years for an existing MO business).	An additional benefit of up to 6% of new payroll each year for 5 years (6 years for an existing MO business) in refundable tax credits not to exceed 9% of new payroll.	
Mega 120 Works	100	None	120% of County Average Wage	Statutory & Discretionary Components	6% of new payroll each year for 5 years (6 years for an existing MO business) in a combination of retained withholdings taxes and refundable tax credits.	An additional benefit of up to 3% of new payroll each year for 5 years (6 years for an existing MO Business) in refundable tax credits not to exceed 9% of new payroll.	
Mega 140 Works	100	None	140% of County Average Wage	Statutory & Discretionary Components	7% of new payroll each year for 5 years (6 years for an existing MO business) in a combination of retained withholdings taxes and refundable tax credits.	An additional benefit of up to 2% of new payroll each year for 5 years (6 years for an existing MO Business) in refundable tax credits not to exceed 9% of new payroll)	
Retention Works	50 retained	50% or more of the incentive total	90% of County Average Wage	Discretionary	None	Retain up to 100% of state withholding tax for the retained jobs for up to 10 years.	Company must be at risk for relocation out of state.
Deal Closing Fund	10	None	100% of County Average Wage	Discretionary	None	Tax Credits based on the analysis of investment, jobs, wages, etc., and outlined in the proposal. Tax Credits must be issued within 1 year.	
Retention Works—Auto Manufacturing (Discretionary)	N/A	\$500,000,000 within 3 years of NOI Approval	N/A	Discretionary	None	Tax credits based on the analysis of investment, jobs, wages, etc., and outlined in the proposal.	
Qualified Military Projects	10	Real or Personal Property Amount as outlined in the proposal	90% of County Average Wage	Discretionary	None	Tax Credits equal to estimated withholding taxes for a term no longer than 15 years, and must have been proposed.	Requires an MOU between the Industrial Development Authority and the U.S. Department of Defense.

# Total Credits Authorized from July 1, 2023-March 31, 2024

Company Name/Requestor Program	Mo Works Project Type	Retained Jobs	Authorized Tax Credits	Authorized Withholding Amount	Projected Jobs	Anticipated Investment	Net General Revenue Benefit Ratio	Value-Added/ GSP in \$
Missouri Works - Mega 140 Works								
CLAYCO, INC.	Statutory		\$8,777,604.00	\$5,886,651.00	400	\$50,000,000.00		
EASTERN AIRLINES, LLC	Statutory		\$5,917,614.00	\$0.00	165	\$4,717,480.00		
<b>Total 140 Works</b>			<b>\$14,695,218.00</b>	<b>\$5,886,651.00</b>	<b>565.00</b>	<b>\$54,717,480.00</b>	<b>Avg: 0.00</b>	
Missouri Works - Rural Works								
BULK TANK, INC.	Statutory		\$0.00	\$63,946.00	9	\$600,000.00		
LIGHTNING RENEWABLES LLC	Statutory		\$0.00	\$22,302.00	3	\$1,522,674.00		
PARAMOUNT APPAREL INTERNATIONAL, LLC	Statutory		\$0.00	\$12,438.00	3	\$100,000.00		
SWAFFORD-KIENTZY MACHINE & FABRICATION, INC.	Statutory		\$0.00	\$35,916.00	4	\$255,000.00		
UNILEVER MANUFACTURING US (UNILEVER ICE CREAM NORTH AMERICA)	Statutory		\$0.00	\$175,257.00	17	\$6,000,000.00		
<b>Total Rural Works</b>			<b>\$0.00</b>	<b>\$309,859.00</b>	<b>36.00</b>	<b>\$8,477,674.00</b>	<b>Avg: 0.00</b>	
Missouri Works - Statewide Works								
ACCENTURE FEDERAL SERVICES LLC	Statutory		\$0.00	\$5,549,834.00	600	\$10,850,000.00		
ADVANTAGE SALES & MARKETING LLC	Statutory		\$0.00	\$439,546.00	14	\$970,000.00		
AMERICAN PROFESSIONAL STAFFING SOLUTIONS, LLC	Statutory		\$0.00	\$404,755.00	44	\$4,620,000.00		
AURORA ORGANIC DAIRY HOLDINGS, LLC	Discretionary		\$390,861.00	\$317,512.00	48	\$110,000,000.00	2.79	\$102.02
BOYD METALS OF JOPLIN, INC.	Statutory		\$0.00	\$106,860.00	12	\$9,045,028.00		
CEDGE, INC.	Statutory		\$0.00	\$1,044,017.00	90	\$8,910,000.00		
ELEMENTAL ENZYMES AG AND TURF, LLC	Statutory		\$0.00	\$2,360,653.00	128	\$20,000,000.00		
FAITH GROUP, L.L.C.	Statutory		\$0.00	\$332,243.00	20	\$1,000,000.00		
FLINT HOLDING COMPANY, LLC	Statutory		\$0.00	\$434,521.00	22	\$270,000.00		
FOUR STATES BANCSHARES, INC.	Statutory		\$0.00	\$349,684.00	27	\$1,198,000.00		
GENEOSCOPY, INC.	Statutory		\$0.00	\$1,200,919.00	113	\$150,000.00		

**Total Credits Authorized from July 1, 2023-March 31, 2024 (continued)**

Company Name/Requestor Program	Mo Works Project Type	Retained Jobs	Authorized Tax Credits	Authorized Withholding Amount	Projected Jobs	Anticipated Investment	Net General Revenue Benefit Ratio	Value-Added/ GSP in \$
HART SOLUTIONS, INC.	Statutory		\$0.00	\$257,675.00	18	\$50,000.00		
HAVEN RECOVERY HOMES, LLC	Statutory		\$0.00	\$92,189.00	10	\$2,625,000.00		
MASTER'S TRANSPORTATION, QOZB, LLC	Statutory		\$0.00	\$2,812,393.00	355	\$52,200,000.00		
MODINE MANUFACTURING	Statutory		\$0.00	\$406,062.00	35	\$2,464,000.00		
OMAHA TRACK EQUIPMENT, LLC	Statutory		\$0.00	\$563,536.00	75	\$100,000.00		
O'REILLY AUTOMOTIVE, INC.	Discretionary		\$291,596.00	\$115,914.00	25	\$30,500,000.00	5.57	\$132.86
OTR GARAGE LLC	Statutory		\$0.00	\$895,740.00	100	\$5,150,000.00		
PARRISH & SONS CONSTRUCTION, LLC	Statutory		\$0.00	\$357,785.00	30	\$3,438,831.00		
PERFORMANCE FOOD GROUP, INC.	Statutory		\$0.00	\$767,624.00	112	\$103,465,000.00		
REFRESCO BEVERAGES US, INC.	Discretionary		\$69,302.00	\$265,081.00	30	\$22,000,000.00	2.35	\$332.37
REINHART FOODSERVICE, LLC	Statutory		\$0.00	\$382,149.00	44	\$22,027,379.00		
SAFETYCULTURE, INC.	Statutory		\$0.00	\$173,151.00	15	\$100,000.00		
SERVICETITAN, INC. FKA ASPIRE, LLC	Discretionary		\$363,552.00	\$831,321.00	68	\$6,170,000.00	3.19	\$211.55
SINC THERMAL, LLC	Statutory		\$0.00	\$173,046.00	25	\$4,000,000.00		
SPARK CHANGE, LLC	Statutory		\$0.00	\$904,858.00	75	\$312,000.00		
SPECIALTY RISK MANAGEMENT, LLC	Statutory		\$0.00	\$1,243,566.00	201			
TAB USA, LLC	Discretionary		\$118,343.00	\$377,515.00	50	\$10,708,000.00	4.17	\$241.71
TRACTICS INC.	Statutory		\$0.00	\$540,800.00	30	\$405,000.00		
UBIQUITY SOLAR SI-PV DIVISION INC.	Statutory		\$0.00	\$1,078,463.00	117	\$44,096,452.00		
URBN SR LLC	Discretionary		\$8,460,298.00	\$0.00	750	\$60,000,000.00	2.65	\$229.19
W.W. WOOD PRODUCTS, INC.	Statutory		\$0.00	\$252,591.00	30	\$0.00		
WATSON HOME CONSTRUCTION, LLC	Statutory		\$0.00	\$372,560.00	51	\$0.00		
<b>Total Statewide Works</b>			<b>\$9,693,952.00</b>	<b>\$25,404,563.00</b>	<b>3364.00</b>	<b>\$536,824,690.00</b>	<b>Avg: 3.45</b>	<b>\$1,249.70</b>

**Total Credits Authorized from July 1, 2023-March 31, 2024 (continued)**

Company Name/Requestor Program	Mo Works Project Type	Retained Jobs	Authorized Tax Credits	Authorized Withholding Amount	Projected Jobs	Anticipated Investment	Net General Revenue Benefit Ratio	Value-Added/ GSP in \$
Missouri Works - Zone Works								
BALMORAL ASSOCIATES LLC DBA DATOTEL	Statutory		\$0.00	\$41,376.00	4	\$100,000.00		
CAL-MAINE FOODS INC.	Statutory		\$0.00	\$521,186.00	96	\$13,000,000.00		
CATHCART REPAIR FACILITIES, LLC	Statutory		\$0.00	\$164,126.00	20	\$9,000,000.00		
DIT-MCO INTERNATIONAL, LLC	Statutory		\$0.00	\$198,065.00	23	\$1,900,000.00		
DONALDSON COMPANY, INC.	Statutory		\$0.00	\$148,859.00	35	\$6,490,000.00		
ELITE TOOL LLC	Statutory		\$0.00	\$186,538.00	32	\$30,000,000.00		
GF SAINT MARY, LLC	Statutory		\$0.00	\$31,345.00	3	\$100,000.00		
MARTINREA RIVERSIDE, LLC	Statutory		\$0.00	\$47,722.00	18	\$20,978,000.00		
MCKESSON MEDICAL-SURGICAL INC.	Statutory		\$0.00	\$256,852.00	35	\$101,800,000.00		
MOORE FANS, LLC	Statutory		\$0.00	\$73,508.00	16	\$5,000,000.00		
PRECIOUS MOMENTS COMPANY, INC.	Statutory		\$0.00	\$158,665.00	18	\$1,405,000.00		
SPX COOLING TECH, LLC	Statutory		\$0.00	\$568,001.00	63	\$3,750,000.00		
THE GLAM ROOM LLC	Statutory		\$0.00	\$257,311.00	24	\$100,000.00		
TRIUMPH FOODS, LLC	Statutory		\$0.00	\$901,832.00	88	\$152,060.00		
<b>Total Zone Works</b>			<b>\$0.00</b>	<b>\$3,555,386.00</b>	<b>475.00</b>	<b>\$193,775,060.00</b>	<b>Avg: 0.00</b>	
<b>Total Ending July 1, 2023-March 31, 2024</b>			<b>\$24,389,170.00</b>	<b>\$35,156,459.00</b>	<b>4440.00</b>	<b>\$793,794,904.00</b>	<b>Avg: 3.45</b>	<b>\$1,249.70</b>

**Total Denied from July 1, 2023-March 31, 2024**

Company Name/ Requestor Program	Mo Works Project Type	Retained Jobs	Authorized Tax Credits	Authorized Withholding Amount	Projected Jobs	Anticipated Investment	Net General Revenue Benefit Ratio	Value- Added/GSP in \$
Avg:								

**Total Closed from July 1, 2023-March 31, 2024**

Company Name/ Requestor Program	Mo Works Project Type	Retained Jobs		Total Benefits Authorized		New Jobs		Investment		Projected Net General Revenue Benefit Ratio	Projected Value- Added/GSP in \$
		Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual		
Missouri Works - Mega 120 Works											
ALERE, INC	Statutory			\$5,111,391.00	\$7,334,233.25	286	361	\$6,850,000.00			
LITTLER MENDELSON, P.C.	Discretionary			\$8,895,035.00	\$6,976,804.44	275	304	\$13,618,000.00		1.22	\$28.30
Total 120 Works				\$14,006,426.00	\$14,311,037.69	561.00	665	\$20,468,000.00		Avg: 1.22	\$28.30
Missouri Works - Mega 140 Works											
CBIZ OPERATIONS, INC	Statutory			\$20,536,668.00	\$22,042,702.11	391	489	\$15,660,000.00	\$27,300,354.00		
NBKC BANK	Statutory			\$17,075,719.00	\$21,585,302.44	389	279	\$10,300,000.00			
WORLD WIDE TECHNOLOGY HOLDING CO., LLC FKA WORLD WIDE TECHNOLOGY	Statutory			\$13,265,350.00	\$15,405,406.88	125	346	\$50,000,000.00			
Total 140 Works				\$50,877,737.00	\$59,033,411.43	905.00	1114	\$75,960,000.00	\$27,300,354.00	Avg: 0.00	
Missouri Works - Retention Works											
SCHNUCK MARKETS, INC.	Discretionary	170	170	\$2,463,699.00	\$1,980,464.63	0.00	0	\$60,000,000.00		2.42	\$13.69
Total Retention Works			170	\$2,463,699.00	\$1,980,464.63	0.00		\$60,000,000.00		Avg: 2.42	\$13.69



**Total Closed from July 1, 2023-March 31, 2024 (continued)**

Company Name/ Requestor Program	Mo Works Project Type	Retained Jobs		Total Benefits Authorized		New Jobs		Investment		Projected Net General Revenue Benefit Ratio	Projected Value- Added/GSP in \$
		Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual		
Missouri Works - Rural Works											
ENJET AERO, LLC FKA ALTITUDE INDUSTRIES, LLC	Statutory			\$114,510.00	\$587,511.00	7	78	\$200,000.00			
Total Rural Works				\$114,510.00	\$587,511.00	7.00	78	\$200,000.00		Avg: 0.00	
Missouri Works - Statewide Works											
BLOCK, INC. FKA SQUARE, INC.	Discretionary			\$2,520,158.00	\$7,558,715.45	246	984	\$9,181,767.00		12.4	\$394.77
CHALLENGE MFG. HOLDINGS, INC.	Discretionary			\$1,470,885.00	\$2,218,591.33	126	228	\$60,000,000.00		10.81	\$306.34
CHALLENGE MFG. HOLDINGS, INC.	Discretionary			\$2,993,961.00	\$1,587,676.66	249	353	\$52,776,701.00		6.54	\$1,342,468,000.00
CHARTER COMMUNICATIONS, INC.	Discretionary			\$2,976,096.00	\$28,045,881.50	225	1427	\$12,329,000.00		17.59	\$622.19
DIEOMATIC INCORPORATED DBA LMV AUTOMOTIVE SYSTEMS	Discretionary			\$2,300,951.23	\$1,857,890.73	166	215	\$37,198,000.00		5.3	\$424.34
ENGAGED IN LIFE, LLC	Discretionary			\$449,572.00	\$392,242.00	40	89	\$11,117,000.00		1.24	\$36.57
JASPER ENGINE EXCHANGE, INC.	Discretionary			\$129,219.00	\$289,215.91	24	80	\$2,500,000.00		26.24	\$3,723,900.00
MARTINREA RIVERSIDE, LLC	Discretionary			\$2,604,959.00	\$1,411,757.51	278	173	\$45,378,323.00		12.68	\$376.89
METAL CONTAINER CORPORATION	Discretionary			\$1,556,583.00	\$1,814,201.57	73	47	\$150,000,000.00	\$150,070,000.00	4.42	\$188,629,000.00
SPECTRUM BRANDS, INC DBA UNITED PET GROUP, INC	Statutory			\$970,447.66	\$2,146,990.37	45	87	\$897,500.00			

Missouri Works for Legislators

Total Closed from July 1, 2023-March 31, 2024 (continued)

Company Name/ Requestor Program	Mo Works Project Type	Retained Jobs		Total Benefits Authorized		New Jobs		Investment		Projected Net General Revenue Benefit Ratio	Projected Value- Added/GSP in \$
		Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual		
SPRING VENTURE GROUP, LLC	Discretionary			\$7,530,015.00	\$4,249,946.19	681	100	\$26,000,000.00		1.37	\$1,547,241,000.00
THE LAUNCHCODE FOUNDATION	Discretionary			\$354,600.00	\$448,113.32	20	33	\$2,639,000.00		1.04	\$18,127,000.00
US FARATHANE, LLC	Discretionary			\$2,146,927.00	\$2,098,838.90	267	219	\$45,000,000.00	\$46,627,071.00	12.74	\$1,233,856,000.00
WESTWIN ELEMENTS, INC.	Discretionary			\$12,458,151.00	\$0.00	650		\$1,472,000,000.00		10.8	\$305.82
Total Statewide Works				\$40,462,524.89	\$54,120,061.44	3090.00	4035	\$1,927,017,291.00	\$196,697,071.00	Avg: 9.47	\$4,334,047,366.92
Missouri Works - Zone Works											
MENARD, INC.	Statutory			\$537,725.00	\$537,756.00	129	111	\$48,632,337.00	\$53,556,409.00		
Total Zone Works				\$537,725.00	\$537,756.00	129.00	111	\$48,632,337.00	\$53,556,409.00	Avg: 0.00	
Total Ending July 1, 2023-March 31, 2024			170	\$108,462,621.89	\$130,570,242.19	4692.00	6003	\$2,132,277,628.00	\$277,553,834.00	Avg: 8.45	\$4,334,047,408.91

# Proposal Assignment Tracking

July 1, 2023 – March 31, 2024

Project ID	# of Business Days from PIR to RFP	# of Business Days from RFP to Proposal	# of Business Days from PIR to Response
<b>QTR 1</b>			
2307001	0	6	2
2307005	12	7	4
2307007	5	4	4
2304007	3	10	0
2308003	16	6	1
2308008	1	6	0
2308006	2	10	1
2308006	2	10	1
2309002	7	7	1
2309005	2	6	0
2309007	2	4	1
2309007	2	4	1
2309008	0	13	14
2303004	4	3	1
2309009	3	5	2
<b>Average Response Time in Days</b>			<b>2.20</b>
<b>QTR 2</b>			
2307006	0	4	0
2309009	0	6	4
2310006	1	0	0
2310007	3	5	0
2310008	4	0	0
2310009	3	6	0
2310009	3	6	0
2310010	15	3	4
2310012	15	3	4
2310013	3	3	0
2311006	5	1	0
2312001	10	0	0
2312004	2	0	0

# Proposal Assignment Tracking (Continued)

July 1, 2023 – March 31, 2024

Project ID	# of Business Days from PIR to RFP	# of Business Days from RFP to Proposal	# of Business Days from PIR to Response
Average Response Time in Days			0.92
QTR 3			
2401001	1	3	0
2401002	4	5	0
2312005	17	4	3
2401007	3	5	0
2401008	8	0	8
2402001	28	0	28
2402003	6	0	0
2401011	1	0	1
2401009	1	0	1
2402005	3	6	9
2304007	8	3	10
2401012	18	0	6
2401016	4	4	8
2402007	10	0	0
2402008	8	0	8
2402012	4	0	4
2402011	1	1	0
2402002	13	6	0
24020102	6	2	0
2403005	6	3	4
2403013	5	0	5
Average Response Time in Days			4.52